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GOVERNMENT OF INDIA.

# ARCHAEOLOGICAL WORKS CODE

Containing rules made by the Governor-General  
in Council to regulate the execution and accounting  
of Archaeological Works



[ First Edition ]

PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI  
PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, NEW DELHI,  
1938.

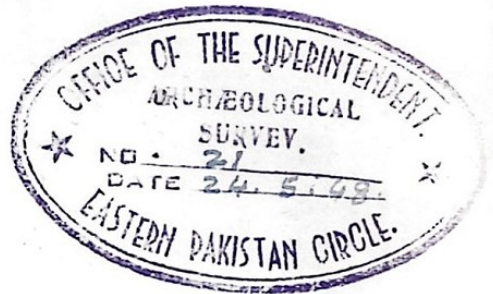
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## SECTION I.

### A.—CLASSIFICATION OF THE OPERATIONS OF THE ARCHÆOLOGICAL DEPARTMENT.

1. The operations of the Archæological Department are divided primarily into three categories :—(1) Works, (2) Repairs to ancient monuments and (3) Exploration; the first includes new works of construction and special repairs, alterations and additions to existing structures, other than those maintained as ancient monuments and purchases; the second includes works of special repairs and annual maintenance of ancient monuments and gardens; and the third, excavations of ancient sites for the purpose of archæological investigations.

NOTE.—Repairs comprise all archæological works including those involving restoration or the provision of new features not integral with but incidental to the preservation of ancient monuments.

### B.—BASIC RULES APPLICABLE TO ALL WORKS EXECUTED BY THE ARCHÆOLOGICAL DEPARTMENT.

#### (i) SANCTION TO ESTIMATES.

2. For each individual work proposed to be carried out, except for works falling under note (3) below a properly detailed estimate must be prepared for the sanction of the competent authority. This sanction must be obtained before the work is commenced. It amounts to no more than a guarantee that the proposals are structurally sound, and that the estimates are accurately calculated and based on adequate data. Such sanction will be accorded by the Archæological Superintendent himself if the estimated amount is Rs. 2,500 or below, and by the Director General of Archæology if the estimate exceeds that amount, provided that estimates for all original works will be submitted to the Government of India for sanction. In the case of any work to be executed by the Public Works Department a requisition should be made for it in Public Works Account Code Form No. 32 by the Archæological Superintendent if its cost is not likely to exceed Rs. 2,500 and an approximate estimate with necessary preliminary plans should be obtained from the Public Works Department and approved by the Archæological Superintendent if it amounts to Rs. 2,500 or less but should be submitted to the Director-General of Archæology for his approval if the estimated cost exceeds that limit. The requisition will, however, be sanctioned by the Public Works officers concerned, and in respect of works which are likely to exceed Rs. 2,500 each, the Public Works Department will prepare detailed plans and estimates and sanction them technically in accordance



with the rules of that Department after the approximate estimate and preliminary plans are approved by the Director General.

**Para 2.** NOTE (1).—It is not essential that allotment should necessarily be obtained before the estimate is sanctioned but it must invariably be obtained before any work is commenced.

**Object** (2) Approval of the Director General of Archaeology should also be obtained for any improvement in the amenities of any Circle office, rest house, dak bungalow or residential building of the Archaeological Department even when it costs Rs. 2,500 or less, but Archaeological Superintendents may sanction ordinary annual repair expenditure under the same conditions and limitations as apply to such repairs to ancient monuments.

**Account** (3) Where the circumstances are such as to make it practically impossible to prepare estimates for the conservation work done departmentally on excavation of sites, owing to the structural urgency of work or conservation having to be done actually *pari passu* with the excavation of the remains, such estimates may be dispensed with, with the previous concurrence of the Director General of Archaeology in India. The Archaeological Superintendent is empowered to exercise his discretion in deciding whether or not estimates for such conservation works are practicable in particular cases; but in exercising this discretion he should keep in mind that detailed estimates should always be prepared, unless the difficulties attending their preparation cannot be surmounted.

**likely** (4) Estimates for all works carried out departmentally by Archaeological officers should be prepared in the form in use by the Central Public Works Department, giving all the details that are usually given in Public Works Department estimates for conservation works. Public Works Department rates for similar work should be adopted as far as possible, and any variations in these rates should be explained and supported by an analysis recorded in the estimate itself.

#### (ii) Appropriation and Re-appropriation.

3. Appropriation or re-appropriation represents the allotment of a particular sum of money to meet expenditure on a specified object; it is operative only for the official year for which it is sanctioned.

#### (iii) Summary.

4. To sum up, it is a fundamental rule that no work shall be commenced or liability incurred in connection with it until a properly detailed design and estimate have been sanctioned and allotment of funds made, except in the case of archaeological excavation works where the preparation of estimates is not feasible. In cases of emergency, or if so required by the Director General of Archaeology, the Archaeological Superintendent may proceed to carry out the necessary work without allotment or estimate subject to the condition that in the former case he should immediately intimate to the Director General and the Audit officer that he is incurring an unauthorised liability, and state approximately the amount of the liability which he is likely to incur. A similar report regarding such unauthorised liability whether undertaken on his own authority or of that of the Director General should be sent by the Superintendent to the Audit Officer who will bring the facts instantly to the notice of the competent authority so that the requisite steps may be taken either to stop the work or to regularise its execution. The estimate should, however, be prepared as soon as possible.



### C.—POWERS OF AUTHORITIES TO ACCORD APPROVAL OR SANCTION TO WORKS.

#### (i) *General.*

5. A group of works or items of work pertaining to or ancillary to one main work shall be considered as one work, and the necessity for obtaining the approval or sanction of higher authority to a work which consists of such a group of works is not avoided by the fact that the cost of each particular work or item of work in the main work is within the powers of approval or sanction of the officer concerned.

NOTE.—While no officer may sanction any estimate for a work which cannot be complete or fully efficient without, and unless other works are also sanctioned at the same time, if the cost of all such works collectively exceeds his power of sanction, it is not the intention that two or more works should be regarded as forming part of one and the same main work, merely because they are of a similar nature, if they are otherwise mutually independent.

#### (ii) *Excesses over estimates.*

6. When the expenditure upon a work exceeds, or is found likely to exceed, the amount of the sanctioned estimate by more than 5 per cent., a revised estimate must be prepared as soon as such an excess is foreseen and sanction of the competent authority applied for to the cost, as so enhanced.

7. The powers of the Archæological officers to accord sanction to revised estimates are the same as their powers to accord original sanctions.

8. An Archæological Superintendent may pass excesses over estimates provided that the excess is not more than 5 per cent. of the amount sanctioned and does not exceed the amount up to which he is authorised to accord sanction to an original estimate.

NOTE.—No officer of the Archæological Department is entitled to pass any excess over a revised estimate sanctioned by a higher authority than himself.

9. When the excess occurs at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the Archæological Superintendent or the Director General of Archæology, as the case may be, may pass the completion report, according as the total expenditure in question is not greater than that which the respective officers are empowered to sanction in the case of a revised estimate.

#### (iii) *Sanction to component parts of a project.*

10. In exceptional cases where it is desirable to commence work on a project to which expenditure sanction has been accorded by competent authority before the detailed estimate for the whole project has



been sanctioned, it is permissible for the authority competent to sanction the final estimate as a whole to accord sanction to detailed estimates for component parts of the project, subject to the following conditions :—

- (1) For each such work or component part there must be a fully prepared detailed estimate, and, in the expenditure sanction as a whole, there must be a clear and specific amount corresponding to the work or component part in question.
- (2) The amount of the detailed estimate must not exceed the amount included in the expenditure sanction.
- (3) The sanctioning authority must be satisfied, before according sanction, that no material deviations from the whole project as prepared for the purpose of expenditure sanction are to be anticipated.

NOTE.—This rule does not apply to estimates for parts of individual buildings.

(iv) *Re-appropriations.*

11. Subject to the provisions of rule 9 of the Book of Financial Powers the Archaeological Superintendents are authorised to sanction re-appropriations between all conservation works against sanctioned estimates not exceeding Rs. 2,500 whether for "special repairs" or "annual repairs and maintenance" (and whether the works are being executed departmentally or through the agency of the Public Works Department, on the condition that no re-appropriation should be made in respect of any work to be executed through the agency of the Public Works Department without previously obtaining the consent of that Department.)

✓ D.—RULES TO BE OBSERVED BEFORE THE EXECUTION OF WORKS.

(i) *Estimates.*

12. The papers to be submitted with the project for a work will, in general, consist of a report, plans, a specification and a detailed statement of measurements, quantities and rates, with an abstract showing the total estimated cost of each item. These documents together form what is called "the estimate" in the sense of these rules.

✓ In addition to the provision for all expenditure which can be foreseen, 5 per cent. should be added to the estimate to cover the cost of unforeseen contingencies. ✓

13. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for



which the estimate was intended to provide. Accordingly any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

14. Savings due to the abandonment of the whole or part of a work, or otherwise accruing from other reasons, are not to be diverted to other works without the consent of the Director General of Archaeology. The Superintendent should prepare a revised estimate whenever there is a saving of over 5 per cent. and intimate the amount of the revised estimate to the Accountant General.

(ii) *Land Acquisition.*

15. When land is required for public purposes the Archaeological Superintendent should, in the first instance, consult the Chief Revenue Officer of the district and obtain from him the fullest possible information as to the probable cost of the land, together with the value of buildings, etc., situated on the property, for which compensation will have to be paid. Upon the information thus obtained, an estimate should be framed by the Archaeological Superintendent and submitted to the Director General of Archaeology for sanction. When sanction to such an estimate has been obtained, the Superintendent should commit the matter to the Revenue Officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation. Should it subsequently be found impossible to obtain the land required without materially exceeding the estimate, or to obtain some other plot of land in lieu of that originally proposed, the Superintendent will submit a revised estimate for sanction. In cases where the amount claimed by the owner is largely in excess of the amount awarded by the Revenue Officer, possession should not be taken except under the specific orders of the authority sanctioning the work until the time has elapsed within which an appeal may be preferred.

16. All proposals for the occupation of land within cantonment limits, forming part of an encamping ground on otherwise held for military purposes, should be submitted, in the case of land within cantonment limits, to the cantonment authority and, in other cases, to the General Officer Commanding the Division or Independent Brigade. These officers will take the necessary steps to obtain the sanction of the Government of India in the Defence Department to the proposals.

NOTE.—The Director General of Archaeology is empowered to purchase land required for departmental purposes up to a value of Rs. 5,000 in each case subject to the condition that each purchase is made in conformity with the relevant provisions of the Land Acquisition Act.

*(iii) Calling for and acceptance of tenders.*

17. Where work or the supply of materials is to be given out on contract, the following conditions must be observed :—

(a) Tenders must be invited in the most open and public manner possible, whether by advertisement in the press or by notice in English and the vernacular posted in public places, after the contract documents have been approved by an authority not lower than that empowered to accept the tender.

(b) All tenders should be opened in the presence of such intending contractors or their agents as may choose to attend, at a time and place which should be advertised.

In cases where the lowest tender is not accepted, reasons should be recorded confidentially. In selecting the tender to be accepted, the financial status of the individuals and firms tendering should be taken into consideration in addition to all other relevant factors.

(c) The agreement with the contractors selected must be in writing and should be precisely and definitely expressed, it should state the quantity and quality of the work to be done, the specifications to be complied with, the time within which the work is to be completed, the conditions to be observed, the security to be lodged, and the terms upon which the payments will be made and penalties exacted, with any provisions necessary for safeguarding the property entrusted to the contractor. If necessary, drawings should be appended showing the general dimensions of the proposed work and details of the various parts. Where a standard form is applicable to the case, it should be adopted; otherwise special forms should be utilised, prepared in consultation with the Accountant General, Central Revenues, the Director General of Archaeology and the law officers of the Government. The terms of a contract once entered into should not be materially varied without the previous consent of the officer competent to enter into the contract as so varied.

(d) The Director General and Superintendents may not accept a contract

(1) which exceeds the amount up to which he is empowered to accept tenders ;

(2) until an assurance has been received, either at the time of communication of expenditure sanction or subsequently from the authority competent to provide the necessary



funds that they will be allotted before the liability matures;

- (3) which relates to a work for which no estimate has been sanctioned;
- (4) which exceeds the amount of the sanctioned estimate for the work by an amount greater than what he is empowered to pass;
- (5) which involves liabilities in excess of the amount of the allotment;
- (6) any provision of which infringes any standing order of higher authority, *e.g.*, the rules for the supply of articles for the public service.
- (7) which involves an uncertain or indefinite liability or any condition of an unusual character.
- (e) Security for the due fulfilment of the contract should invariably be taken. This security may take the form of a Cash deposit, a deposit of interest bearing securities, a deduction of 10 per cent. from the payments to be made on account of work done, or a personal bond of two persons of known probity and wealth.
- (f) Superintendents and their subordinates are responsible for the strict enforcement of the terms of the contracts and for seeing that no act is done which tends to nullify or vitiate a contract.
- (g) Subject to the provisions of sub-paragraph (d) above, which may not be infringed, the Director General of Archaeology is empowered to permit or condone departures from the conditions imposed by this paragraph in specific cases where such departures are unavoidable.

18. It is not the intention to prevent the officers mentioned in sub-paragraph (d) of the preceding paragraph from giving out to different contractors a number of contracts relating to one work, even though such work may be estimated to cost more than the amount up to which they are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor, if he has received one contract, may he receive a second in connection with the same work or estimate while the first is still in force, if the sum of the contracts exceeds the power of acceptance of the officer concerned.

19. A Superintendent may, subject to the provision of note (1), accept a tender upto the amount of a sanctioned estimate.

NOTE (1).—Whenever a conservation work is done through a contractor and not by direct departmental agency, a detailed estimate must be prepared according to sub-heads of work. The Director General exercises full powers to accept contracts or

tenders and Archaeological Superintendents exercise similar powers in respect of sanctioned works, the cost of which does not exceed Rs. 10,000. In exercising these powers the principles stated in the Finance Department Resolution No. F. 22-XII-Ex. II/27, dated 12th August 1929, should be borne in mind.

(2) In the case of articles of a standard nature, design or pattern which may have to be purchased by Archaeological Superintendents from time to time, *e.g.*, enamel notice boards, etc., it is not necessary to call for tenders every time they are required but the rates of the firm employed should be checked with others from time to time.

#### E.—RULES TO BE OBSERVED DURING THE EXECUTION OF WORK.

##### (i) General.

20. No religious edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, or of a representative body of such persons, nor without the concurrence of the principal civil or political authority on the spot, except under the orders of the minor Local Government within whose jurisdiction the edifice stands.

21. Serious accidents should be reported to the Director General of Archaeology, Superintendents and other officers or subordinates in charge of works should furnish immediate information to the proper civil authority on the occasion of every serious accident, and, in the case of death on the spot, they should not allow the body to be removed till an enquiry has been held.

22. It is the duty of the officer in charge to bring to the notice of the superior authority any dilatoriness, bad work, or anything militating against the interests of Government, on the part of the contractor; and he will be responsible for any neglect in this respect. In the case of works executed by daily labour a Superintendent may require labour reports, in the prescribed form, showing the number of each class of labourers employed on each work or sub-work, to be submitted to him at such intervals as he may direct.

23. Archaeological Superintendents are strictly prohibited from commencing the construction of any work, or expending public funds, without the sanction of competent authority; also from making or permitting any, except trifling, deviations from any sanctioned design in the course of execution, except under specific authority or in a case of an emergency, in which latter case the change should be forthwith reported to the Director General of Archaeology.

##### (ii) Supplementary Estimates.

24. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it



necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

(iii) *Revised Estimates.*

25. When any excess over a sanctioned estimate is foreseen, and there is likely to be unavoidable delay in the preparation of a revised estimate, an immediate report of the circumstances should be made to the authority whose sanction will ultimately be required. When a revised estimate is submitted, it must be accompanied by a statement comparing it with the latest existing sanction of competent authority, and by a report showing the progress made to date.

When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Superintendent to pass, may be explained in a completion Report or statement prepared under the rules in paragraph 26.

F.—PROCEDURE ON COMPLETION OF WORKS.

26. A consolidated completion statement in proper form should be prepared at the end of the month in which the work is completed by the subordinates in charge of works and submitted to the Archaeological Superintendent who will forward it to the Accountant General, Central Revenues, for information.

In cases in which the Completion Statement is utilised instead of a revised estimate under paragraph 25, sufficient details should be given, if the excess is beyond the power of sanction of the Archaeological Superintendent, to satisfy the authority whose sanction is necessary. A detailed Completion Statement should be prepared in respect of works on which the outlay has been recorded by subheads and the estimate therefor is exceeded by an amount greater than that which the Archaeological Superintendent is empowered to pass.

G.—SPECIAL RULES FOR PETTY WORKS.

✓ 27. In respect of works (except excavation) executed departmentally (i.e., by Archaeological Department itself without employing a contractor) the cost of which is not likely to exceed Rs. 2,500, ✓ detailed estimates in accordance with the principle laid down above should be prepared invariably and sanctioned by the Archaeological Superintendent except when otherwise directed by the Director General of Archaeology in any particular case or class of cases.

H.—SPECIAL RULES REGARDING REPAIRS.

28. The sanction to an ordinary repair estimate lapses on the last day of the financial year to which it relates.

Each ordinary repair estimate should include the whole expenditure (including pay of chowkidars, etc. and municipal and other taxes, if any,



payable by Government) which it is anticipated will be incurred during the financial year on the maintenance of the work concerned. If, however, inconvenience would arise in any exceptional case from the stoppage of the work on the close of the financial year the repairs may be carried to completion, the expenditure after that date being treated as expenditure against a fresh repair estimate for the next working year.

NOTE.—The Director General exercises full power to sanction expenditure on works of repairs in respect of residential and non-residential buildings of the Archaeological Department including ancient monuments. ✓

29. Estimates for special repairs remain current till the completion of the repairs in the same manner as estimates for original works.

30. In cases of urgency the Director General of Archaeology may authorise the commencement of periodical repairs in anticipation of formal sanction to the estimate; but in such cases an approximate sum must be fixed to the expenditure of which sanction is provisionally given, and the Archaeological Superintendent will be responsible for seeing that the regular estimate is prepared at the earliest possible date and sanctioned by the competent authority.

#### I.—DEPOSIT WORKS.

31. An Archaeological Officer may occasionally, under the express sanction of the Director General of Archaeology, undertake to execute works for which the outlay is provided wholly or in part from—

(a) funds of a public nature (such as those of a Municipality, Local Board or Indian State) but not included in the financial estimates and accounts of the Government of India or a local Government;

(b) contributions from the public.

32. When a work is to be carried out partly from funds provided in the estimates of the Archaeological Department and partly from funds of the foregoing nature, the contribution will be considered as an "Archaeological Receipt" and deposited in the treasury, and the work executed from departmental funds in strict accordance with the procedure laid down for archaeological works. ✓

33. The contributions from private bodies or Indian States should be realised before any liability is incurred on account of the work. In cases where the Director General of Archaeology is satisfied that the money will be forthcoming when required, the work may be undertaken in anticipation of actual recovery. miiip

34. In cases where the Archaeological Department undertakes to design, execute or construct a work wholly from the sources alluded to in the foregoing rules, the following rules will be observed:—

(1) The design and estimate will, in the first instance, be drawn up in communication with the party or parties depositing or administering the funds and must be submitted for the



sanction of such departmental authority as the extent of the estimate would require in the case of sanction to an ordinary archaeological work.

- (2) Provision must be made to cover the cost of establishment, tools and plant, accounts and audit, at such percentages as may be fixed by the Central Government in consultation with the Accountant General, Central Revenues.
- (3) Prior to the work being put in hand a written approval to the estimate and design must be obtained from the authority depositing or administering the funds and an acknowledgment procured to the effect that in undertaking the work the Archaeological Department does not bind itself to complete the work within the amount of the estimate and that the authority depositing or administering the funds agrees to finance any excess that may occur. Any material alteration in design must be similarly dealt with.
- (4) The necessary funds for the prosecution of the work must be realised and paid into the Government treasury either in a lump sum or in such instalments and by such dates as the Director General of Archaeology may decide in each case. No advance of Government money for such purpose will be permitted and in a case where the money is paid by instalments, Government will not be responsible for any increase in cost, or damage to the uncompleted work caused by a temporary stoppage of the work, pending receipt of further instalments.
- (5) It will be the duty of the officer-in-charge of the work to bring at once to the notice of his superiors and of the local body or Indian State or individuals any anticipated excess over the estimate, as well as to furnish the fullest information in connection with the progress of expenditure so that no responsibility may attach to Government in the event of the work having to be stopped for want of funds.
- (6) The Archaeological Department while undertaking such works should satisfy itself that the extent to which Government is responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is undertaken and by the executive officers to whom its execution is to be entrusted.
7. Where the work is of a considerable magnitude or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice setting forth the conditions under which the work is undertaken.

## STORES.

## A. General.

35. The stores of the Archæological Department are divided into the following classes, *viz.*, (i) Stock, or general stores, (ii) Tools and plant, (iii) Road metal and (iv) Materials charged direct to works. The Superintendent is responsible for seeing that proper arrangements are made throughout his circle for the custody of stores and for their protection from deterioration and fire, while a Conservation Assistant (or other subordinate) is responsible for the correctness of all the stores in his charge.

36. All materials received should be examined and counted or measured, as the case may be, when delivery is taken. The record of the detailed count or measurement should be kept in the measurement book in accordance with the instruction contained in para. 119 and the total number or quantity received should be simultaneously entered in the relevant Stock Register.

37. A complete account of tools and plant should be maintained on P. W. A. form 15 by subordinates concerned who should also record regularly the transactions of receipts and issues on P. W. A. forms 13 and 14 respectively in order to make necessary posting therefrom on the P. W. A. form 15. When any transaction of receipts or issues is made forms 13 and 14 should be submitted by them in duplicate to the Superintendent for verification and return of one copy. A register (P. W. A. form 15) containing the account of all the tools and plant in his circle should be maintained by the Superintendent. This account will be for twelve months ending 31st March.

38. The total quantities of receipts and issues of each article of stock and of materials charged to works should be maintained on P. W. A. form 12 by subordinates concerned, who should also record regularly the transactions of receipts and issues on P. W. A. form 8. They should also prepare abstracts of stock transactions when made in duplicate on P. W. A. forms 9 and 10 respectively and submit those forms in duplicate to the Superintendent for verification and return of one copy. After entries in these forms (Nos. 9 and 10) are checked, all items of issues as recorded in form 10 should be evaluated in the Superintendent's office with reference to the issue rates, *vide* rule 40. The value of stock issued to individual work or account should thus be brought out and adjusted against respective works or head of account, credit being afforded to the head to which the value of stock is initially charged. No such adjustment or valuation would be necessary if the cost of stores used on a work was initially charged to the account of that work. A register (P. W. A. form 12) containing the account of all the stores referred to in this rule in his circle should be maintained by the Superintendent. Photographic materials and miscellaneous stores should also be accounted for in the head office in the same manner.



39. An account of road metal should be maintained by the subordinates concerned on P. W. A. form 16 which should be submitted in duplicate to the Superintendent for verification and return of one copy. The duplicate copies retained in the Superintendent's office should be collected together to serve as a permanent record.

40. Issue rates of each of the article of stores referred to in rule 38 will be fixed on the principle of actual cost of the article *plus* incidental charges such as cost of carriage, losses from depreciation or wastage, godown rent, wages of chaukidar etc.

41. Materials may be issued from stock for the following purposes :—

- (a) for use on works either by issue to contractors or direct.
- (b) for despatch to subordinate offices,
- (c) for sale to contractors, employees, other persons or local bodies, etc.

They should be issued only on receipt of an indent (P. W. A. Form 7) signed by the Archaeological Superintendent. But when the subordinate-in-charge has to issue stock materials for the requirement of works under himself the use of this form is not obligatory, if the subordinate-in-charge has been authorised by the Archaeological Superintendent to draw such materials from his stock up to any assigned limit not exceeding the provision made for materials in sanctioned estimates.

42. Indents should be filled up carefully as all subsequent accounting depends upon it. In the column "Head of Account, etc" besides entering the name of the account head to which the issue of stores is chargeable, full names of offices or sub-offices to which stock is to be issued and of contractors, employees, other persons or local bodies to whom it is authorised to be sold, should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the Circle. The last column, headed "Name of Works, etc." should be filled in only when the stores are required for works within the Circle, and in such cases the full name of the work as given in the estimate, should be entered, as well as the name of the contractor from whom the value is recoverable.

43. When issuing materials from stock, the subordinate-in-charge should examine the Indent (P. W. A. Form 7) and sign it in space provided for the purpose, after making suitable alterations (attested in each case by his dated initials) in the description and quantities of materials, if he is unable to comply with the indent in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made, and simultaneously make an entry in the relevant registers of issues maintained by him. The indent should be returned at once to the indenting officer and the signature of the officer receiving the materials should be obtained, as soon as possible, on the

invoice which should be treated as a voucher in support of the entry in the register.

44. At the time when an office changes hands both the incoming and outgoing officers should check all the stores, including photographic stores, with reference to the balances shown in the different registers maintained. If any part of the stores is lying away from the headquarters where archaeological works are under execution, the incoming officer should take the earliest opportunity of checking the stores personally, any deficiency which may be noticed being reported to the Director General of Archaeology without delay. He should also make a note to this effect in the stock registers and sign it showing the date of the verification of the stock.

45. To avoid numerous entries on the issue side of the Stock Registers, a separate subsidiary register may be opened in which all the articles condemned from time to time should be entered. This register should provide columns for noting the reasons for condemnation and the mode of disposal of the condemned articles, each entry being initialled and dated by the head of the office. Only the monthly or quarterly totals need be carried forward from this register to the issue side of the stock account. Articles entered in this register should not be removed from the Stock Registers concerned till the stores are finally disposed of by sale or otherwise under orders of the competent authority.

46. Articles issued to the photographer or other subordinate should forthwith be shown on the issue side of the stock account and the signature of the recipient taken. The photographer and other officers should account for the articles in their own registers by showing them as issues to the works in their charge. The disposal of consumable articles, such as chemicals, printing paper, etc., issued to photographers may be watched through a subsidiary register in which all articles issued to them should be entered and the actual work on which they are utilised noted in a separate column.

#### B. PURCHASE, MANUFACTURE AND REPAIRS OF STORES.

47. Stock, road metal and other materials required in the ordinary course for the execution of sanctioned works may be procured on the responsibility of the Superintendent without special authority.

48. Articles comprised within the head "Tools and Plant" can only be purchased against sanctioned estimates, with the exception of purchases not exceeding Rs. 500 for which estimates are not required.

NOTES.—(1) The Director General of Archaeology can sanction expenditure on the purchase of stores or show-cases up to a limit of Rs. 1,000 in each case and on live-stock without any limit.

(2) An Archaeological Superintendent may purchase furniture subject to the provisions of the Civil Account Code and to any orders issued from time to time by the Director General of Archaeology and tools and plant up to a limit of Rs. 500 but he cannot purchase live-stock without the sanction of the Director General of Archaeology.



49. Ordinarily, material should be purchased only for works in progress and no reserve of stores should be kept except with the specific sanction of, and up to a monetary limit to be prescribed by, the Director General of Archaeology. If such a reserve has been sanctioned, the Superintendent is authorised to purchase stores to an extent sufficient to keep it up to this limit.

#### C. SALE AND WRITE-OFF OF STORES.

50. No public stores may be sold otherwise than by public auction, without the permission of the Superintendent. Commission, which should ordinarily not exceed 5 per cent., may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales.

NOTE.—When stores are sold by auction, a responsible officer or subordinate should attend and record the final bids, in order to enable the sale accounts rendered by the auctioneer to be checked.

51. When stores of any kind become unserviceable, a report thereof should be made to the Superintendent. This should be done at once on discovery of the fact.

52. All losses of stores should be immediately investigated and steps taken to obtain the sanction of competent authority to their write-off, if necessary.

NOTES.—(1) In the case of serious losses, the Superintendent should hold a departmental enquiry and record the evidence and his findings thereon, including a finding as regards the responsibility and culpability of the persons concerned.

(2) The Director General of Archaeology may write off the irrecoverable value of stores lost by fraud, negligence of individuals, etc., up to a maximum limit of Rs. 1,000 in any individual case, the heads of offices subordinate to the Director General of Archaeology up to a limit of Rs. 250 in any individual case, subject to the provisos mentioned in clause (a) of Article 227 of Civil Account Code, Volume I.

#### D. STOCK TAKING.

53. Superintendents are to have stock taken throughout their circle at least once a year. It is not necessary that all the stores should be checked and counted at the same time, but the dates on which articles are taken stock of should be entered in the Stock Register.

#### E. MATHEMATICAL INSTRUMENTS.

54. All new instruments required for the Archaeological Department, which have been provided for on a sanctioned scale, should be obtained by indent from the Mathematical Instruments Office, Calcutta. All indents on the Mathematical Instruments Office, Calcutta, should be accompanied by a certificate from the indenting officer to the effect that the supply of the articles detailed therein is covered by a sanctioned estimate, and the specific reference numbers of the instruments shown in the

price list of that office should always be quoted. Instruments requiring repairs should ordinarily be sent to the Mathematical Instruments Office, Calcutta, or to the Depot from which they were supplied for the purpose. Surveying and mathematical instruments should not be stocked in excess of requirements and surplus instruments should be returned either to the Mathematical Instruments Office, Calcutta, or to the Depot from which they were obtained.

~~It is recommended that the name of the officer or subordinate responsible for~~  
 any  
 be  
 or

### Correction to Archæological Works Code, First Edition.

#### No. 1.

Page 16—

For the last five lines on this page, *substitute* the following :—

“ 55. The Superintendent is responsible for seeing that the surveying and mathematical instruments in his circle are properly cared for. Any injury to the instruments due to neglect or carelessness should be made good at the expense of the officer or subordinate responsible for the damage.”

(A. W. Code, First Edition, No. 1, dated 1st October, 1938.)

G. S. BAJPAI.

Secretary to the Govt. of India,

Department of Education, Health and Lands.



**SECTION II.****ACCOUNTS.****I.—Extent of Application.**

56. The rules contained in this Section describe primarily the procedure relating to the initial and compiled accounts for works carried out by the Archaeological Department such as conservation of ancient monuments, archaeological explorations and works of petty construction and repairs to civil buildings in the charge of the Archaeological Department. They are supplementary to the general rules in Volume I of the Civil Account Code, Eighth Edition (Second Reprint), which are applicable to that Department unless there be something repugnant in the subject or context or except to the extent that they are modified by rules in this Section.

**II.—Definitions.**

57. Unless there be something repugnant in the subject or context, the terms defined below are used in this Section in the sense here explained.

58. *Advance payment* means a payment made on a running account to a contractor for work done by him but not measured.

59. *Book Transfer*.—This term is applied to the process whereby financial transactions which do not involve the giving or receiving of cash, or of stock materials, are brought to account. Such transactions may either affect the books of a single accounting officer, or they may involve operations on the books of more than one accounting officer whose accounts are ultimately incorporated in the account of Government. They usually represent liabilities and assets of Government brought to account either by way of settlement or otherwise, but they may also represent corrections and amendments made in cash, stock or Book Transfer transactions previously taken to account.

60. *Contract and Contractor*.—The term contract as used in this Section means any kind of undertaking, written or verbal, express or implied, by a person, not being a Government servant, or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials or for the performance of any service in connection with the execution of archaeological works or the supply of materials. The term 'Contractor' means a person, syndicate or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of works or for services in connection therewith.

61. *Department*.—This term, when qualified by the prefix 'The', is used to indicate the Archaeological Department.

**62. Deposit of Works.**—This term is applied to works of construction or repair the cost of which is met, not out of Government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Archaeological Department.

**63. Direct Charges and Direct Outlay.**—These expressions as distinguished from "Indirect Charges" and "Indirect Outlay" are applied to those charges pertaining to a work, project or job, which are directly incurred for its execution and are included in the regular accounts of it.

**64. Direct Receipts.**—These receipts, as distinguished from Indirect Receipts relate to items of revenue receipts, which are realised in connection with a work or project either by officers of the Public Works Department or other Departments and are directly brought to account as appertaining to the work or project.

**65. Final Payment** means the last payment on a running account made to a contractor on the completion or determination of his contract and in full settlement of the account.

**66. Indirect Charges and Indirect Outlay.**—These expressions are applied to those charges, and capital outlay, respectively, which pertain, or are incidental, to a work, project, workshop job or manufacture job, but which are not incurred directly and solely in connection therewith and thus cannot be directly taken into such detailed accounts of it as are incorporated in the regular accounts of the expenditure of the Department.

**67. Indirect Receipts.**—Receipts which pertain, or are incidental, to a scheme or work, but cannot be directly taken into such detailed accounts of it as are incorporated in the regular accounts of the receipts of the Department.

**68. Intermediate Payment** is a term applied to a disbursement of any kind on a running account, not being the final payment.

**69. Issue Rate.**—This term denotes the cost per unit fixed in respect of an article borne on the Stocks of the Department at a valuation, for the purpose of calculating the amount creditable to the sub-head concerned (i.e., the sub-head under which the article is classified) of the Stock account by charge to the account or service concerned, when any quantity of that article is issued from Stock. This does not take into account the storage charges mentioned in paragraph 74.

**70. Rate.**—In estimates of cost, contracts, contractor's bills and vouchers generally, 'rate' means the consideration allowed for each unit of work, supply or other service. Except in the case of lump sum contracts, every bill or other demand for payment should, as far as possible, set forth the unit rate at which payment is to be made.



71. *Re-appropriation* means the transfer of funds from one unit of appropriation to another such unit.

72. *Running Account* is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or determination of his contract.

73. *Secured advance* is a term applied specifically to an advance made on the security of materials brought to site of work, to a contractor whose contract is for the completed items for work.

74. *Storage rate and Storage charges.*—These expressions denote respectively, the centage rate fixed for and charges levied on, all issues of stock to cover such actual expenditure as is incurred *after the acquisition of store*, on work charged establishment employed on handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards, etc.

75. *Sub-head.*—In the accounts of works and in working estimates, this term is used to describe the sub-divisions into which the total cost of a work (or of its sub-works if it is a large work) is divided for purposes of financial control and statistical convenience. The several descriptions of work that have to be executed in the course of construction or maintenance of a work or sub-work, *e.g.*, excavations brickwork, concrete, wood-work, etc., are usually treated as the sub-heads of it.

76. *Superintendent and Superintendent's Office.*—These terms denote respectively the executive and administrative charge of an Archaeological Circle held by an officer of the Department and the head office of such a charge.

77. *Sub-work.*—In the case of a large work consisting of several buildings or smaller works, or groups thereof, the term sub-work is often applied to a distinct unit of the same if that unit is sufficiently large or important to be kept distinct for the purposes of accounts.

78. *Work.*—The term "work" when by itself, is used in a comprehensive sense and applied not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant.

### III.—Relations with Audit.

#### (i) General.

79. The Superintendent as the disbursing officer of the Circle, is responsible not only for the financial regularity of the transactions of the whole Circle but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force.

80. The Superintendent is further required to submit his monthly accounts to the Accountant General, Central Revenues, in the following forms by the 20th of the month following that to which they relate :—

- (i) Monthly list of sanctions to estimates (C. P. W. D. form 34 may with advantage be used),
- (ii) Schedule of works expenditure (P. W. A. form 64),
- (iii) Schedule dockets (P. W. A. form 61) with transfer entry orders and other adjustment vouchers,
- (iv) Stock accounts (P. W. A. form 73),
- (v) Extract from contractor's ledger (P. W. A. form 43, prepared in form P. W. A. 82),
- (vi) Monthly accounts of tools and plant (P. W. A. forms 13 and 14), and
- (vii) Monthly accounts of road metal (P. W. A. form 16).

The Accountant General, Central Revenues, will apply to them such audit checks as may, from time to time, be prescribed by the Auditor General under the rules framed by the Governor General in Council. ✓

81. The Superintendent is responsible for seeing that the accounts of his Circle are not allowed to fall into arrears, but if arrears or confusion arise which in his opinion cannot be cleared without extra assistance, he should at once apply to the Director General of Archaeology for such assistance.

*(ii) Audit Inspections.*

82. The periodical test audit and local inspection of the accounts of the offices of the Director General of Archaeology, the Curator, Central Asian Antiquities Museum, New Delhi, and the Archaeological Area, Delhi Fort, is conducted by the Accountant General, Central Revenues, and the test audit and local inspection of other Archaeology offices is carried out by the Accountants General in whose territorial jurisdiction the various offices are located. The Archaeological Superintendent is responsible for seeing that the initial accounts and other connected records are made available for inspection. Inspecting officers are required, if possible, to discuss the drafts of their reports with the head of the office inspected before submitting them to the Accountant General concerned, and for this purpose, it is desirable that the head of the office should be present at the inspection unless his presence is urgently required elsewhere.

*(iii) Results of Audit.*

83. The results of audit are communicated to the Superintendent in the form of Audit Notes, objection statements, inspection reports, letters or memoranda. These should receive prompt attention *(vide*



Articles 18A and 19, Civil Account Code, Vol. 1) and the replies of the Superintendent should be based, as far as possible, on his own knowledge. It is not enough to pass on the explanation of a subordinate; reports prepared in this manner have more than once by lulling suspicion, led to greater irregularity afterwards.

84. Objection Statements and Inspection Reports should be returned through the Director General of Archaeology after the Superintendent has recorded his replies thereon. The Director General of Archaeology will pass orders in respect of matters, which he is competent to deal with finally and record his remarks (with a note of the action taken) on all other points, before returning the documents to the Accountant General concerned.

85. Once a transaction has been entered in the Objection Statement, or otherwise challenged in one of the other documents referred to in paragraph 83, the responsibility for having the objection removed will devolve upon the Superintendent; and the Accountant General, Central Revenues, is required to report to the higher authorities cases in which objections are not cleared within a reasonable time.

NOTE.—An audit objection is usually removed by obtaining the requisite sanction, by making the necessary recovery, by correcting or completing the relevant account or voucher, by furnishing the necessary documents or information, or by otherwise securing compliance with the provisions of a specified rule. In cases in which a protest is made against an audit objection as being incorrect, the objection should be held to be in force unless a formal intimation of its withdrawal is received from the Audit Office.

#### IV.—Principles governing maintenance of accounts.

##### (i) General.

86. It is an important function of the Superintendent to keep a constant watch over the progress of expenditure, and to keep himself informed of such circumstances as may affect that progress in order to take early steps for obtaining extra funds or surrendering probable savings, as may be necessary.

87. It will be found convenient, in practice, to adopt the plan indicated below :—

- (a) The progress of expenditure on works or other items for which there are specific appropriations, should be watched month by month through the Register of Works and other relevant accounts.
- (b) In respect of works or items, lump sum appropriations for which are placed at the Superintendent's disposal, he will watch the progress of expenditure against appropriations by the maintenance of a record (1) of the expenditure, in the form of a progressive abstract showing month by month, the up-to-date expenditure of the year, and (2) of the grants, in the form of a register showing

the appropriations and reappropriations ordered from time to time.

- (c) In this review of expenditure, undischarged liabilities play an important part and their effect on individual and lump sum appropriations should, therefore, be watched.
- (d) Anticipated credits, if any, which will ultimately be taken in reduction of the expenditure chargeable against any individual or lump sum appropriation should also be taken into account.
- (e) This review is of special importance in the last three or four months of the year.

(ii) *Temporary Advance Account.*

88. When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster roll or other voucher which has already been passed for payment, the amount remitted should be treated as a Temporary Advance and accounted for in the same way as an imprest. The account of a temporary advance should be closed as soon as possible.

NOTE.—This rule applies also to cash taken out of the chest by the disbursing officer himself for making payments at a distance.

89. Temporary advances may be drawn by Archaeological Superintendents for excavation and conservation works and for works of petty construction and repairs to buildings belonging to Archaeological Department in the usual manner in which moneys are drawn, but the amount of an advance so drawn should not ordinarily exceed one month's requirements for the work for which it is drawn. Adjustment bills in final settlement of such advances should be furnished to the Accounts Officer immediately after the close of the month, unless there are very special reasons which should be explained to the Accounts Officer at the time of the adjustment. Any small unspent balances remaining unadjusted after the close of the month should be added to the fresh advance drawn next month, but all balances remaining unspent up to the end of July, November and March should be refunded into the treasury on the last days of these months.

(iii) *Maintenance of Accounts.*

90. The accounts of conservation works shall be maintained in a cash book (P. W. A. Form 1) the details being shown in bills and P. W. A. Form 2 used for Imprest Cash Account.

91. Schedule Docket for each work will be prepared in P. W. A. form 61 to which vouchers above Rs. 25 will be attached. Schedule of works expenditure will be compiled from the Schedule Dockets and will be submitted to the Accountant General, Central Revenues, in P. W. A. form 64 every month.



92. Cash charges on works consist of payments (1) to labourers and members of the work-charged establishment, of their wages and (2) to contractors and others for work done or other services rendered.

### V.—Establishment.

#### (a) WORK-CHARGED ESTABLISHMENT.

##### (i) General.

93. Temporary establishment includes all such non-permanent establishment, no matter under what titles employed, as is entertained for the purpose of the general supervision, as distinct from the actual execution, of a work or works. Work-charged establishment includes such establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or a specific project or upon the subordinate supervision of departmental labour, stores and machinery in connection with such a work. When employees borne on a temporary establishment are employed on a work of this nature, their pay should, for the time being, be charged direct to the work. The entertainment of work-charged establishment is subject to the rules laid down by the Secretary of State in Council and the Governor General in Council in respect of the entertainment of temporary establishment generally. If the entertainment of work-charged establishment is contemplated in connection with any work, the cost should invariably be shewn as a separate sub-head of the estimate for that work.

94. Members of the temporary and work-charged establishment who are engaged locally, are on the footing of monthly servants. If they are engaged for a specific work, their engagement lasts only for the period during which the work lasts. If dismissed, otherwise than for serious misconduct, before the completion of the work for which they were engaged, they are entitled to a month's notice or a month's pay in lieu of notice, but, otherwise, with or without notice, their engagement terminates when the work ends. If they desire to resign their appointments, they must give a month's notice of their intention to do so, failing which they may be required to forfeit a month's pay in lieu of such notice. The terms of engagement should be clearly explained to men employed in the circumstances mentioned above.

95. The Director General of Archaeology in India may sanction the entertainment of temporary and work-charged establishment subject to the conditions that, in the case of temporary establishment, provision for the purpose exists in the budget or the cost can be met by reappropriation, and that, in the case of work-charged establishment, provision for the same has been made in a separate sub-head of the sanctioned estimate. Provided, further, that the pay of no such temporary or work-charged post shall exceed the prescribed rates in cases

where such rates have been definitely laid down by a higher authority for any particular class of posts or shall exceed the financial powers of the Director General of Archaeology in this matter.

96. The sanction of the Director General of Archaeology in India for the entertainment of the work-charged establishment should specify in respect of each appointment (1) the consolidated rate of pay, (2) the period of sanction, and (3) the full name (as given in the estimate) of the work and the nature of the duties on which the man engaged would be employed.

• 97. Members of the work-charged establishment are not entitled to any pension, or to leave salary or travelling or other allowances except in the following cases :—

(a) Wound and other Extraordinary Pensions and Gratuities are in certain cases admissible in accordance with the rules in Part VI of the Civil Service Regulations.

cf. Rs 980, 931, 932 + 436 on 4/10! (b) Actual travelling expenses may be allowed by the Archaeological Superintendent for journeys performed in the interest of the work on which the men are employed.

(c) Grain Compensation Allowance is admissible under the Supplementary Rules issued by the Governor General in Council under Fundamental Rule 44 to men who are drawing rates of pay, which have been fixed with reference to normal circumstances.

NOTES.—(1) This rule is not intended to interfere with the discretion of the Archaeological Superintendent to grant short casual leave on full pay or on reduced wages subject to such general rules regarding the grant of casual leave to ordinary establishments as may be prescribed by the Director General of Archaeology in India.

(2) This rule does not apply to members of the temporary establishment whose pay is charged to works under paragraph 93. The leave, salary, travelling and other allowances of such establishments are regulated by the rules applicable to temporary establishments.

#### (ii) Pay Bills.

93. Wages of members of the work-charged establishment should be drawn and paid on Form C. A. C. 10 which is a combined pay bill and acquittance roll form. A consolidated bill in this form should be prepared monthly either for the whole Circle or for one or more sections of it, as may be convenient but the names and claims of the entire establishment concerned, including absentees, should be shown in each bill. Names should be grouped in the bill by works on which the men are employed, sanction to the entertainment of the establishment should be quoted in each case, and the Superintendent should certify, in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being



employed on the work and on the duties for which his appointment was sanctioned.

NOTES.—(1) Deductions on account of fines, income-tax, etc., should be shown by special entries against the names concerned.

(2) If the acknowledgment of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a receipt which should then be attached to the bill as sub-voucher.

99. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with it is permissible and advisable to settle up his account at once. ✓

(iii) *Unpaid Wages.*

100. Wages remaining unpaid on a passed bill, on the date fixed for the closing of the accounts of the month, may be paid subsequently when claimed, the procedure described below being observed :—

- (a) Items remaining unpaid on the monthly bill should be entered in a simple register, full particular of the charge, including reference to the bill, being noted in the register.
- (b) Subsequent payments should be made on receipts, reference to the bill in which the charge was originally included, and to the particular item thereof being quoted in each case.
- (c) When making payments of arrears suitable notes of payment should be recorded against the original entries in the register.

(iv) *Travelling Expenses.*

101. No bills need be prepared in support of claims for travelling expenses. Payments should be made on receipts, which should set forth all the necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the Superintendent prior to payment.

(v) *Classification of charge.*

102. Every payment made to a member of the work-charged establishment whether on account of his wages or in recoupment of actual travelling expenses, should be charged to the work on which he is employed.

✓ (b) *DEPARTMENTAL LABOUR.*

(i) *Muster Rolls.*

103. With the following exception, all persons engaged departmentally for the execution of works are considered as day labourers

and their wages should be drawn on Muster Rolls in Form D. G. A.-17 for excavations and form P. W. A. 21 for conservation works and charged to the estimates of the works on which they are employed :—

1. Permanent and temporary employees whose pay is charged to the head "Establishment".
2. Members of the work-charged establishment.

104. Muster rolls should be prepared and dealt with in accordance with the following rules, Form D. G. A. 17 being used unless some alternative form is prescribed by the Director General of Archaeology in India as better suited to local circumstances or to meet local requirements. ✓

105. One or more Muster Rolls should be kept for each work, but Muster Rolls should never be prepared in duplicate. It is permissible, however, to keep one Muster Roll for labourers employed upon several small works in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group.

106. Labourers may be paid more than once a month and the period covered by each payment may be determined locally; but separate rolls must be prepared for each period of payment.

107. The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the Muster Roll in such a way as

- (i) to facilitate the correct calculation of the net wages of each person for the period of payment.
- (ii) to render it difficult to tamper with or to make unauthorised additions to, or alterations in, entries once made, and
- (iii) to facilitate the correct classification of the cost of labour by works.

108. (i) After a Muster Roll has been passed by the Superintendent or Officer in charge of work authorised to do so, payment thereon should be made as expeditiously as possible. Each payment should be made or witnessed by the official of the highest standing available, who should certify to the payment individually or by groups, at the same time specifying both in words and in figures, at the foot of the Muster Roll, the total amount paid on each date. If any items remain unpaid the details thereof should be recorded in Part II, the register of arrears, before the Memorandum at the foot of the Muster Roll is completed by the person who made the payment.

(ii) In the case of excavations, payments to labourers should ordinarily be made weekly by the clerk appointed for the purpose in the presence of the Assistant in charge of the Muster Rolls, both of whom will certify on the pay sheets that the disbursements specified therein have been duly made. At the same time they should specify, both in



words and figures, at the foot of the Muster Roll (Form D. G. A. 17) the total amount paid. If any items remain unpaid, the details thereof should be recorded in the register of unpaid wages before the Memorandum at the foot of the Muster Roll is completed by the persons making the payment.

109. Unpaid items should subsequently be carried forward from Muster Roll to Muster Roll until they are paid, the payments being recorded and certified in Part II in the same way as payments of current items. It is optional, however, to Superintendents or other Gazetted officers in charge of the work to adopt an alternative method of making payments of unpaid wages provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries made in part II of the Muster Roll under clause (d) that a systematic record of such payments is maintained and that suitable precautions are taken to prevent double payments.

110. Wages remaining unpaid for three months should be reported to the Officer-in-charge of the work who will decide in each case whether the liability should continue to be borne in the accounts of the work concerned. If any wages of labourers remain unpaid after the completion of a work the accounts of the work may be kept open for a period of one month, which may be extended to three months at the discretion of the Superintendent. Thereafter the accounts of the work should be closed, the balance under the suspense head "labourers" being left unadjusted. This amount should be excluded from the total final expenditure on the work, so as to arrive at the amount actually brought to account.

NOTE.—If unpaid wages of labourers are claimed and paid subsequent to the closing of the accounts of a work, the payment should ordinarily be charged against a fresh estimate under the same head of service as the original work, a suitable note being recorded by the Officer in charge against the closing entry relating to the original work in the Register of works. Where, however, it may prove more convenient, the accounts of the work may be re-opened at the discretion of that officer.

111. In Part III of the Muster Roll form should be recorded the progress of work done by the labour shown thereon in all cases where such work is susceptible of measurement. If the work is not susceptible of measurement a remark to this effect should be recorded.

NOTE.—It is not necessary to reproduce the details of measurements in Part III, nor need Part III be written up if progress is reported once a month or oftener in any other suitable form and such separate reports are considered sufficient.

112. The forms to be used for Muster Rolls should be numbered consecutively sheet by sheet and initialled by the Gazetted Officer-in-Charge so that there may be no danger of substitution after they have once been filled in.

113. Muster rolls are to be posted, totalled and initialled daily by the Excavation or Conservation Assistant or other Assistant appointed for the task. Muster rolls should be called at the beginning of the day's work and, if necessary, again after the recess, and the Assistant

will be held responsible for seeing that if any labourers absent themselves after the rolls have been called the fact is duly entered in the muster rolls.

114. The Officer-in-Charge will make surprise checks of the daily muster rolls, as often as possible, and in any case not less than once a week and will signify that he has done so by countersigning the particular muster rolls checked by him.

115. A daily report showing in abstract the total number of labourers of each class (i.e., mistries, pickmen, spademen, basket-carriers, etc.) employed and actually present on that date is to be compiled by the Assistant and submitted to the officer-in-charge who will countersign these reports each day.

116. As the officer-in-charge is responsible for the correctness of all the disbursements made for works under his control, he should, whenever possible, be present at the payment of wages and himself countersign the pay sheets; if, as must not frequently happen, he has no time to do this, he should take such measures as he can to check the pay sheets and satisfy himself (e.g., by test enquiries from the labourers themselves) that the payments have been duly made.

The officer-in-charge referred to in the foregoing paragraphs will be the senior officer (gazetted or non-gazetted as the case may be) in charge of the excavation or conservation.

If a coolie or other person engaged on daily labour for excavation or conservation works carried out departmentally be temporarily absent, a substitute will on no account be taken in his place. ✓

(c) LABOUR ENGAGED THROUGH A CONTRACTOR.

(i) Wages.

117. The payment of daily labour through a contractor, instead of by muster roll in the usual way, is objectionable in principle. In a case of great emergency it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible, in such a case, to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if this method of payment is not practicable, it is permissible to pay the contractor on the basis of the numbers of labourers employed, day by day, his own profit or commission being either included in the rates allowed or paid separately in lump sum or at a percentage rate. When this course is adopted, a report of the numbers of labourers of each class employed day by day should be made by the subordinate in charge of the work daily to the Archaeological Superintendent to enable the latter to keep a check on the expenditure and to deal with contractor's claim when received. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.



*(ii) Travelling expenses.*

118. When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, if they join the work with proper despatch. At the discretion of the Archæological Superintendent, *bona fide* travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

**VI.—Payments to suppliers and contractors.***(a) RECORD OF MEASUREMENTS.**(i) Measurement Books.*

119. Payments for all works done otherwise than by daily labour and for all supplies are made on the basis of measurements recorded in Measurement Books, P. W. A. Form 23, in accordance with the rules printed in the Measurement Book. The Measurement Books should, therefore, be considered as very important account records. All the books should be numbered serially and a register of them should be maintained in P. W. A. Form 92 showing the serial number of each book, the names of subordinates to whom issued, the date of issue and the date of its return, so that its eventual return to the office may be watched.

*(ii) Detailed measurements.*

120. In recording detailed measurements, the following general instructions should be carefully observed :—

- (a) Subject to such subsidiary orders as may be laid down by the Director General of Archæology detailed measurements should be recorded only by the Superintendent, or Assistant Engineers or by executive subordinates in charge of works to whom measurement books have been supplied for the purpose.
- (b) All measurements should be neatly taken down in a measurement book, issued for the purpose, and nowhere else.
- (c) Each set of measurements should commence with entries stating :—
  - (i) In the case of bills for work done (a) full name of work as given in the estimate, (b) situation of work, (c) name of contractor, (d) number and date of his agreement, (e) date of written order to commence work, (f) date of actual completion of work, and (g) date of measurement.
  - (ii) In the case of bills for supply of materials.—(a) name of supplier, (b) number and date of his agreement or order,

(c) purpose of supply in one of the following forms applicable to the case:—

(i) "Stock" (for all supplies for stock purposes), (ii) "Purchases" for direct issue to (here enter full name of work as given in estimate).....(iii) "Purchases" for (here enter full name of work as given in estimate).....for issue to contractor.....on....., and (d) date of written order to commence supplies, (e) date of actual completion of supplies, and (f) date of measurement,

and should end with the dated initials of the person making the measurements. A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

(d) As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded, and (2) that if the entire job or contract has been completed, the date of completion is duly noted in the prescribed place, *vide* clause (c) above. If the measurements taken are the first set of measurements on a running account, or the first and final measurements, this fact should be suitably noted against the entries in the measurement book, and in the latter case, the actual date of completion noted in the prescribed place.

(e) The pages of the book should be machine numbered. Entries should be recorded continuously in the measurement book. No blank pages may be left and no page be torn out. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested and dated.

(f) The entries should generally be made in ink. When this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but should be left untouched. The entries in the 'contents or area' column should, however, be made in ink in the first instance. No entry may be erased. If a mistake is made, it should be corrected by scoring through the incorrect words or figures and inserting the corrections, the corrections thus made being initialled and dated by the responsible officer. When any measurements are cancelled, the



cancellation must be supported by the dated initials of the officer ordering the cancellation or by a reference to his orders initialled by the officer who made the measurements. In either case the reason for cancellation should be recorded.

- (g) Each measurement book should be provided with an index which should be kept up-to-date.

121. It is useful to maintain standard measurement books of buildings in order to facilitate the preparation of estimates for periodical petty repairs such as whitewashing, painting, etc. Where such standard books are maintained, it is permissible to utilise them for the purpose of preparing contractor's bills for such repairs, so that it may not be necessary to take detailed measurements on each occasion:—

- (i) The measurement books used as standard books should be numbered in an alphabetical series, so that the number may be readily distinguished from those assigned to the ordinary books wherein detailed measurements are recorded whenever work is actually done.
- (ii) The entries of measurements (and abstracts thereof) in the standard books should be recorded legibly in ink, and certified as correct by a responsible officer.
- (iii) An assurance should be obtained periodically of the Archaeological Superintendent that all the standard books of the Circle have been inspected by him, that the entries therein have not been tampered with, and that all corrections due to additions and alterations in the buildings have been made in the books and the latter are reliable and up-to-date records.
- (iv) When a payment is based on standard measurements, the gazetted officer or subordinate preparing the bill for payment should be required to certify that the whole of the work (or work since previous running bill, as the case may be) as per standard measurements has been done and that it has not previously been billed for in any shape.

(b) BILLS AND VOUCHERS.

(i) *Forms of bills and vouchers.*

122. The authorised forms of bills and vouchers are the following:—

- (a) First and Final Bill form P. W. A. 24.
- (b) Running Account Bill A, P. W. A. 25.
- (c) Running Account Bill B, P. W. A. 26.
- (d) Running Account Bill C, P. W. A. 27.
- (e) Hand Receipt Form P. W. A. 28.

The use of the forms is explained in the following paragraphs and a few explanatory footnotes are printed on the forms.

123. *First and Final Bill, Form P. W. A. 24.*—This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, *i.e.*, on its completion. A single form may be used for making payments to several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same time.

124. *Running Account Bill A, Form P. W. A. 25.*—This form is intended for contractors for work only. It should be used (1) if it is proposed to make an advance payment, or (2) if an 'on account' payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

125. *Running Account Bill B, Form P. W. A. 26.*—This form is also intended for contractors for work only. It should be used in all cases in which secured advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used it should also be utilised for making 'on account' and 'advance' payments, if any, in respect of the work.

126. *Running Account Bill C, Form P. W. A. 27.*—This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only 'on account' payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

127. *Form P. W. A. 27* is the only form for Running Account Bills, which is suited for transactions with suppliers. Form P. W. A. 26 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an advance, the simpler form (P. W. A. 25) will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, the still simpler form P. W. A. 27 can be used. The form to be used on such occasions should be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction, regardless of the form or forms which may have been used for any previous payment or advance.

123. *Hand Receipt, Form P. W. A. 28.*—This is a simple form of voucher intended to be used for all miscellaneous payments and advances, for which none of the special forms P. W. A. 24, 25, 26 and 27 is suitable.



(ii) *Preparation, Examination and Payment of bills.*

129. Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinised by the Superintendent and the calculations of "Contents or Area" should be checked arithmetically under his supervision. The bill should then be prepared from the measurement entries, in one of the forms, prescribed in paragraphs 123 to 128 applicable to the case. The rates allowed should be entered by the subordinate in-charge of the work, either in the abstract of measurements, or in the bill itself. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is determined, or an 'on account' payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

Notes.—(1) If the contract agreement does not specify the rates to be paid for the several classes of work or supply but merely states that the estimated rates or a certain percentage below or above them, will be allowed, it should be seen that the standard rates adopted are those of the sanctioned estimate which was in force at the time the agreement was executed, or, if the agreement was preceded by a tender, on the date the tender was signed by the contractor. Subsequent sanctions to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is in existence at the time of signing the agreement or the tender, as the case may be, the rates payable for each item or work should be specified, as any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon.

(2) As a general rule payment for supplies is not permissible until the stores have been received and surveyed. If in any case part payment on production of a Railway Receipt is permitted, the Audit Officer will place the amount paid under objection pending receipt of a bill based on actual measurements.

130. Before signing the bill the Superintendent should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked arithmetically. When the bill is on a running account, it should be compared with the previous bill. The Memorandum of payments should then be made up, any recoveries which should be made on account of the work or supply or on other accounts, being shown therein. The Superintendent should then record a formal pay-order specifying, both in words and figures, only the net amount payable, though the payee should be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill.

Notes.—(1) In calculating the value of each item of work the nearest anna should be taken, pias one to five being ignored, and pias six to seven taken as one anna; but pias must not be omitted from the rates.

(2) Before signing a first and final bill, or the first bill on a running account, the Superintendent should see that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurement, vide paragraph 120 (d).

131. From the measurement book all quantities should be clearly traceable in the documents on which payments are made. When a bill is prepared for the work or supplies measured (every page containing the detailed measurements must be invariably scored out by a diagonal red ink line, and when the payment is made an endorsement must be made in red ink on the abstract of measurements, giving a reference to the number and date of the voucher of payment.

NOTE.—The document on which payment is made should invariably show, in the space provided for the purpose, the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurement was made.

132. (a) Payments for work done or supplies made on a running account should ordinarily be made monthly. Both the "Quantities" and "Amount" of each distinct item of work or supply should be shown separately in the bill except in the case of advance payments when quantities need not be specified.

(b) Such payments should be treated as payments 'on account'; subject to adjustment in the final bill which should be drawn, in the appropriate form but printed on yellow paper, when the work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account, the payee if he is able to write, should add in his own handwriting that the payment is "in full settlement of all demands". If the payee is illiterate, or is unable to write beyond signing his name, these words should be filled in by the Officer making payment.

If the contractor refuses to give an acknowledgment to the effect that the payment made to him was in full settlement of all demands, it is not necessary to insist on obtaining a qualified acknowledgment.

NOTE.—A form printed on a yellow paper is never to be used except for final payments.

(c) A separate running account is maintained in respect of each contract. Transactions relating to two or more separate working estimates should not be brought on to the same running account; they should, therefore, not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate works abstracts are prepared, should also appear in separate running accounts.

133. (a) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on Running Account Bill "A" or "B", as the case may be, must be signed by the Superintendent and the lump sum amount paid on account of each item should be specified against it in Part I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not



exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(b) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done, the lump sum payments previously made on account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work.

Delays in adjusting advance payments should be investigated and adjustments made otherwise than by crediting the value of work actually measured should be specially looked into as being *prima facie* indication of overpayment in the first instance.

(c) AID TO CONTRACTORS.

134. It is necessary sometimes, in the interest of work, to engage labourers or contractor or to incur other liabilities on behalf of the contractor concerned with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of his agreement. Otherwise, no advance or recoverable payment should be made to or on behalf of a contractor nor should financial aid be given to him in any form except in accordance with paragraphs 135 and 136.

NOTE.—With a view to avoid subsequent disputes with the contractor, suitable intimation should be sent to him (1) as soon as action is taken under this paragraph, and (2) subsequently, as charges are incurred on his account.

(d) ADVANCE TO CONTRACTORS.

135. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases:—

- (a) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. The Superintendent may, in such cases, sanction advances up to an amount not exceeding 75 per cent. of the value (as assessed by themselves) of such materials, provided that they are of a non-perishable nature and that a formal agreement is drawn up with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody. Payment of such advances should be made only on the

certificate of an officer not below the rank of Conservation Assistant, that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence. Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

- (b) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs. 50 may be allowed by the Superintendents.
- (c) In all other cases only with the sanction of the Director General of Archaeology in India, who may, in exceptional circumstances, authorise such advances up to a maximum of Rs. 500 as may be deemed indispensable, taking the necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

136. An advance payment for work actually executed may be made on the certificate of a responsible officer (not below the rank of Conservation Assistant) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

## VII. — Works Abstracts.

### (i) *Introductory.*

137. An account of all the transactions relating to a work during a month, whether in respect of cash, stock or other charges, should be prepared by the Superintendent using P. W. A. form 33 for works costing Rs. 10,000 or more, and P. W. A. form 34 for those costing less than that amount. Ordinarily there should be one works abstract monthly for each working estimate, but if the estimate is for a large work which is divided into several sub-works it will usually be found convenient to prepare a works abstract separately for each sub-work which is executed independently of others.

138. In respect of a work estimated to cost Rs. 10,000 or more a separate account should be maintained in P. W. A. form 33 for each



sub-head costing Rs. 1,000 or more, while the remaining sub-heads should be lumped together.

(ii) *Preparation, compilation and Disposal of Works Abstracts.*

139. The works abstract should be posted day by day from the Cash Book and the connected bills of contractors and suppliers.

140. When finally completed in all respects, all the Works Abstracts of a month should be examined by the Superintendent. The monthly examination of the works abstracts is an important part of the duty of the Superintendent and must not be omitted. He must initial (and date) them in token of the performance of this duty.

(iii) *Register of Works.*

Forms of Registers of works and their preparation.

141. (a) The register of works is not a classified account of works; for facility of reference, it should be supplied with an index which should be subdivided under the prescribed heads of account classification. P. W. A. form 40 should be used for works costing Rs. 10,000 or more, and P. W. A. form 41 for those costing less than that amount.

(b) The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned the register of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked "Revised Estimate" in red ink, and a reference to the folio on which the original estimate is to be found should be entered thereon.

(c) In the case of works for which specific appropriations are sanctioned individually, the amount of appropriation for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.

(d) The monthly account of each work posted in the register of works should be examined by the Superintendent and initialled with date in the column provided for the purpose. In the course of this examination it should be seen that (i) contractor's closing balances as shown in the works abstract agree with the corresponding figures in the contractor's ledger, (ii) detailed accounts of materials exist in respect of the amount appearing under the suspense head "Materials" in the works abstract and (iii) balances under the suspense head "labour" agree with the details of unpaid wages recorded in part II of Muster Rolls or any other record of unpaid wages.

*(iv) Closing the accounts on completion of work.*

142. It is an object of great importance to close the accounts of works as soon as possible after the actual work of construction is completed. If there is necessarily any delay in closing the accounts, it should be seen in particular that further charges are not incurred without the permission of the Superintendent.

143. When the work is completed and the accounts of it have been settled and written up a double red ink line should be ruled below the final entries and a note made in red ink "Work completed in..... 19...". This note should be signed by the Superintendent in token of his having satisfied himself that all necessary action has been taken. It will be the authority for treating the accounts of the work as closed, and a work should not be reported as completed unless this authority has been placed on record. The orders passed by higher authority on the excess reported in the Completion Report or Statement should also be noted in the Register of Works to complete the record.

NOTES.—(1) If a work is completed but its accounts are not settled, the Suspense Accounts as shown in the "Suspense Accounts" column in the register of Works should be transferred at the end of the financial year to the Suspense Register which should be maintained by the Superintendent on P. W. A. form 67, and the work there-after closed. All the unsettled liabilities and assets in respect of that work shall be treated as pertaining to the next working year's estimate.

(2) When Suspense Accounts are adjusted they should be charged against a fresh estimate under the same head of service as the original work, a suitable note being recorded by the Superintendent against the closing entry relating to the original work in the Register of Works.

(3) The accounts relating to contracts should be kept in the Contractors' Ledger which should be maintained on P. W. A. form 43 by the Superintendent. A separate folio or set of folios should be reserved for all the transactions with each contractor for whom a personal account is maintained.

✓ **VIII. — Schedule of rates.**

(4) A personal account need not be opened for a contractor if a work entrusted to him is small, and payment is made to him on a first and final bill.

144. The Schedule of Rates should be prepared on the basis of rates prevailing in each locality. As this schedule is required for the important purpose of preparing estimates and is also taken as a guide when settling rates in contract agreements, necessary analysis of the rates for each description of work and for the varying conditions thereof, should, as far as practicable, be recorded. A schedule of rates for each kind of work commonly executed should be maintained in the circle and kept up-to-date. ✓

**IX. — Admission fees at certain Archæological Monuments.**

145. The rate of admission fees will be fixed by the Director General of Archæology in India in consultation with the Central Government, vide section 15 of the Ancient Monuments Preservation Act, 1904 (VII of 1904).



146. The subordinate in charge of the monument where admission fees are imposed will be responsible for the collection of admission fees with the assistance of a clerk or a peon as the case may be, and maintain an account of the money realised on form "A".

147. The admission fees will be realized by the sale of tickets, a stock of which will be kept by the subordinate in charge and an account of them maintained on his stock register.

148. The subordinate in charge will credit the sale proceeds of admission tickets into the local treasury on the next working day regularly by treasury chalang, the counterfoil of which duly receipted by the Treasury Officer will be submitted to the Superintendents monthly along with the monthly account on form "B". When a book of tickets is completed the counterfoils will be sent to the Superintendent for verification.

149. The amount of the sale proceeds of admission tickets reported to the Superintendents will be posted in the revenue register and passed through the cash book maintained in the office of the latter.

#### SCHEDULE—contd.

<i>Designation of the subordinate.</i>	<i>Amount of security required.</i>
	Rs.
11. Conservation Assistants . . . . .	500 each
12. Sub-overseers . . . . .	500 each
13. Custodian, Archaeological Area, Delhi Fort . . . . .	500
14. Custodian, Archaeological Area, Agra Fort . . . . .	250
15. Custodian, Sarnath Museum . . . . .	150
16. Head Clerk, Office of the Government Epigraphist . . . . .	150
17. Accountant, Office of the Superintendent, Archaeological Survey, Frontier Circle.	800
18. Custodian, Harappa Museum . . . . .	500
19. Custodian, Lahore Fort . . . . .	250
20. Custodian, Nalanda Museum . . . . .	500
21. Accounts Clerk, Office of the Superintendent, Archaeological Survey, Central Circle.	250
22. Head Draftsman, Office of the Superintendent, Archaeological Survey, Central Circle.	100
23. Custodian, Mohenjodaro Museum . . . . .	500

(A. W. S. No. 1, First Edition, No. 2, dated the 27th October, 1939.)

J. S. HARDMAN,

*Under Secretary to the Government of India,  
Department of Archaeology, Health and Lands.*

(i)  $\mathcal{L}$

Date.	Tickets sold.			Amount.	Initials of booking Clerk.	Initials of Cus- todian.	P D
	From No.	To No.	Total No.				
				Rs.    A.			





Statement showing the accounts of sale proceeds of Admiss

[illegible]



ion tickets to the Delhi Fort for the month of

		<i>Bona fide students.</i>				Total cost.	Remarks.
of ts	Amount.	From	To	No. of tickets sold.	Amount.		
	Rs.   A.				Rs.   A.	Rs,   A.	

Signature of the Custodian.

# THE ARCHÆOLOGICAL WORKS CODE.

## INTRODUCTORY.

These rules have been issued by the authority of the Governor-General in Council and may from time to time be amended by that authority.

Section I of this Code is intended to define the scope of the functions of the officers of the Archæological Survey in respect of all works of Conservation, Exploration, petty construction and repairs executed departmentally. Section II deals with accounting, contracts and estimates, etc., in respect of such works and the relation of the Archæological officers with the audit authorities.

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2. The Government are to delegate to you, under Article 227(b), Civil Code, Volume I, the power to write off the irrecoverable value of stores or public money lost by fraud, negligence, individuals, etc., up to a maximum limit of Rs 1,000/- in any individual case, subject to the provisos mentioned in clause (a) of that article. The question of delegating similar powers to Archaeological Superintendents will be considered later.

3. In the matter of sanctioning leases of Archaeological Monuments and of stalls for shopkeepers, of selling grass, fruits, etc., from Archaeological gardens, compounds, etc., you and all Superintendents of the Archaeological Survey may exercise full powers.

4. The orders passed above cover all the points in your letter under reply except that of your and your Superintendent's power to accept contracts. Since the Government of India are considering separately the question of issuing general rules for the guidance of authorities who have to enter into contracts or accept tenders, no order can now be issued to you upon this point, and the existing practice should continue for the present.